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CONFIDENTIAL

8 March 1962

COMPTROLLER INSTRUCTION NO. 65, Revised

SUBJECT: General - Financial Property Accounting

Specific - Financial Property Accounting Procedures for Type II Accountable Installations

EFFECTIVE DATE OF REVISION - 1 March 1962

1. PURPOSE

The purpose of this Instruction is to establish a procedure for the control and costing of Agency inventories of non-expendable materiel utilized at stations designated Type II Accountable Installations.

2. PROCEDURES

a. General

(1) The monetary value of non-expendable property on hand or in use at Type II Accountable Installations will be recorded by headquarters in General Ledger Account No. 176.0, Property In Use - Type II Installations. Subsidiary records within Account No. 176.0 will be maintained by station location code number.

(2) Shipments from headquarters of non-expendable materiel to Type II Installations will be charged to cost at the time of shipment, General Ledger Account 602.3, Indirect Costs - Property Placed In Use. Procurement of non-expendable materiel by Type II Installations will likewise be costed to this account based upon acquisition transactions reflected in the station's monthly accounting to headquarters.

(3) Shipments from headquarters of expendable materiel to Type II Installations will be charged on headquarters records to cost, General Ledger Account No. 602.2, Indirect Costs - Property Issues, at the time of shipment. Procurement of expendable materiel by Type II Installations will be charged on headquarters records to cost, General Ledger Account No. 602.2, Indirect Costs - Property Issues, at the time of acquisition based upon the station's monthly accounting to headquarters. In either instance the charge to account 602.2 should reflect the applicable cost center account to be charged with such costs.

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DOCUMENT NO.
NO CHANGE IN CLASS. ☐
☐ DECLASSIFIED
CLASS. CHANGED TO: TS S (C) 2012
NEXT REVIEW DATE:
AUTH: HR 70-2
DATE: 4-3-8 REVIEWER: 016199

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b. Opening Inventories

(1) The Automatic Data Processing Division will upon request of the Office of Logistics furnish that Office in original and four (4) copies, a consolidated memorandum receipt showing the monetary value by line item of non-expendable materiel on hand and in use at each Type II Installation. The Office of Logistics will use these listings to assist it in obtaining physical inventories of non-expendable materiel on hand and/or in use at the installations.

(2) Upon completion of reconciliation of the consolidated memorandum receipt with the current property records at the Type II Installation or a physical inventory, the Office of Logistics will submit to the Finance Division, Office of the Comptroller, a statement certified by the Chief, Supply Division, Office of Logistics showing the total monetary value of the opening inventory for the Type II Installation. Upon receipt of such statement the Accounts Branch, Finance Division will record the monetary value by station as:

Dr. Account No. 176.0 - Property In Use - Type II Installations.

Cr. Account No. 376 - Reserve for Property In Use - Type II Installations.

c. Transfers Of Materiel To Or From Headquarters

(1) Issues of materiel representing transfers of expendable and non-expendable materiel from headquarters to Type II Installations shall be recorded in accordance with procedures set forth in Comptroller Instruction No. 97, paragraphs 2b and 2c.

(2) Transfers of non-expendable materiel from Type II Installations to headquarters shall be recorded in accordance with procedures set forth in Comptroller Instruction No. 97, paragraph 2e.

d. Transfers Of Materiel Between Stations

(1) Transfer of materiel from a Type I Accountable Installation to a Type II Accountable Installation

(a) Transfer of expendable materiel

Expendable materiel transferred by a Type I Installation to a Type II Installation shall be charged to cost (account No. 602.2 - Indirect Costs - Property Issues) against the

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Dr. Account No. 602.3 - Indirect Costs - Property Placed In Use (charge to be made at the current rate of exchange).

Cr. Account No. 176.9 - Property Purchased for Cash (credit to be made at the current rate of exchange).

and

Dr. Account No. 176.0 - Property In Use - Type II Installation (charge to be made at the official rate of exchange).

Cr. Account No. 376 - Reserve for Property In Use - Type II Installations (credit to be made at the official rate of exchange).

(b) The transfer of such property from the Type II Installation to a Type I Installation shall be recorded in accordance with the procedure set forth in Comptroller Instruction No. 97, paragraph 2d(1)(d).

(2) Procurement From Vouchered Fund Allotments

(a) General

Documentation prepared by [redacted] overseas field installations representing receipt of property will reflect the cost center account number to be charged and for each line item of property acquired the following: 25X1A

1. The dollar value (cost)

2. Information as to whether or not the value of the non-expendable property received was recorded on the installations FPA records.

(b) Fiscal Division

The Fiscal Division will receive Receiving Reports and Accounts Current with supporting documentation and will process such documentation as follows:

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1. When the documentation received indicates property has been acquired by ZI installations chargeable against vouchered fund allotments, a copy of the SF 1166, Voucher and Schedule of Payments, together with the Receiving Report and other supporting documentation, will be forwarded to the Finance Division.

2. When the documentation received indicates property has been acquired by overseas installations chargeable against vouchered funds allotments, a copy of the SF 1017G, Journal Voucher, together with the form titled "Direct Procurement by Overseas Overt Installations," reflecting procurement of all property reported on the Accounts Current, will be forwarded to the Finance Division.

(c) Finance Division

Upon receipt of the documentation described in paragraph (b) above, from the Fiscal Division the Finance Division will record the following entries:

1. For the value of the non-expendable property acquired:

Dr. Account 176.0 - Property In Use - Type II Installations

Cr. Account 535 - Expenditures from Overt Allotments for Property

Dr. Account 602.3 - Indirect Costs - Property Placed In Use

Cr. Account 376 - Reserve for Property In Use - Type II Installations

2. For the value of expendable property acquired:

Dr. Account 602.2 - Indirect Costs - Property Issues

Cr. Account 535 - Expenditures from Overt Allotments for Property

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f. Annual Dollar Value Report

(1) Annual Dollar Value Reports shall be a basis for adjusting the carrying value of non-expendable property for each station in the headquarters financial property control accounts. In making the adjustments, consideration will be given to in-transit shipments which have been charged to the station's accountability but have not been reported as received by the stations, as well as local expenditures made prior to 1 March which have not been recorded in headquarter's accounts.

(2) Consideration also will be given to the need for adjustments in the headquarters carrying value of non-expendable property at any Type II Installation based upon findings reported by the Audit Staff as a result of on site audits.

3. SUBSIDIARY RECORDS

a. The Automatic Data Processing Division, will maintain a subsidiary record file of all Account No. 176.0 cards by station location code numbers. The file will be initiated by a single card representing the opening inventory. The detail cards will reflect transfer or acquisition document number data for the various transactions as outlined below:

Transaction		Transfer or Acquisition Number Data
(1) Transfers from headquarters	-	Headquarters shipping cargo document number
(2) Local Procurement	-	The procuring installation's Document Control Number
(3) Transfers from Type I Installations	-	The Station Location Code Number and shipping cargo number of the shipping installation
(4) Transfers to headquarters	-	Same as (3), above
(5) Transfers to Type I Installations	-	Same as (3), above

In addition, the cards should also reflect the total monetary value by document of the non-expendable materiel reported by the transactions set forth above.

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b. The Automatic Data Processing Division will be advised of increases and decreases affecting the Account No. 176.0 cards as follows:

(1) The Supply Division, Office of Logistics will forward documents, with coding sheets attached, on all shipments of non-expendable materiel from Type II Installations to headquarters (See paragraph 2e of Comptroller Instruction No. 97).

(2) The Accounts Branch, Finance Division, will prepare and forward documents to the Automatic Data Processing Division for:

(a) Recording of opening inventory

(b) Issues of non-expendable materiel from headquarters to Type II Installations (See paragraphs 2b(2)(b) and 2c of Comptroller Instruction No. 97).

(c) Transfer of non-expendable materiel between field stations (See paragraphs 2d(1), and (2) above).

(d) Adjustments of inventory (See paragraph 2f, above).

(3) The Operations and Liaison Branch or the Accounts Branch, Finance Division, as applicable, will forward copies of documents to the Automatic Data Processing Division for all local procurement of non-expendable materiel by Type II Installations (See paragraph 2e, above).

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Acting Comptroller

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